



**Government of the
District of Columbia**

Office of Tax
and Revenue

Recorder of Deeds

515 D Street, NW

Washington, DC 20001

Phone (202)727-5374

EXEMPTIONS

EXEMPTION FROM RECORDATION TAX IS PROVIDED FOR DEEDS QUALIFYING UNDER D.C. CODE, TITLE 42 (2001 ED.) AS FOLLOWS:

1. Deeds recorded prior to the effective date of the enactment of this subchapter;
2. Deeds to property acquired by the United States of America or the District of Columbia;
3. Deeds to real property acquired by an institution, organization, corporation, or government entitled to exemption from real property taxation under D.C. Official Code section 47 -1002 (or exempt from recordation taxes under a law of the United States of America or the District of Columbia); provided, that, unless waived by regulation, a copy of a filed real property tax exemption application accompanies the deed at the time of recordation;
4. Deeds to property acquired by an institution, organization, corporation, association entitled to exemption from real property taxation by special Act of Congress, or special Act of D.C. Council, which property was acquired solely for a purpose or purposes for which such special exemption was granted; provided, that a return, showing the purpose or purposes for which such property was acquired, shall accompany the deed at the time of its offer for recordation;
5. A purchase money mortgage or purchase money deed of trust that is recorded simultaneously with the deed conveying the real property for which the purchase money mortgage or purchase;
6. Supplemental deeds;
7. Deeds between husband and wife, or parent and child, without consideration therefor;
8. Tax deeds;
9. Deeds of release of property which is security for a debt or other obligation;
10. Deeds of personal representatives of Decedents, acting under the provisions of Title 20, transferring to a distributee, without additional consideration, real property of a decedent or a life estate in real property;
11. When a permanent loan deed of trust or mortgage is submitted for recordation and the tax on the construction loan deed of trust or mortgage has been timely and properly paid, no additional tax liability arise under Sect. 42-1103, except where the amount of the obligor's liability secured by the permanent loan deed of trust or mortgage exceeds the amount of his liability secured by the construction loan deed of trust or mortgage, in which case the tax shall be calculated only on the amount of such difference;
12. Deeds to property transferred to a qualifying lower income homeownership household in accordance with Sect. 47-3503(a);
13. Deeds to property transferred to a qualifying nonprofit housing organization in accordance with Sect. 47-3505(c);
14. Deeds to property transferred to a cooperative housing association in accordance with Sect. 47-3505(a)(2);



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15. Construction loan deeds of trust or mortgage or permanent loan deeds of trust or mortgage in accordance with Sect. 47-3503(a)(3);
16. A deed that conveys an economic interest in improved residential real property that is owned by a cooperative housing association;
17. A deed by a transferor that conveys bare legal title to the trustee of a revocable trust, without consideration for the transfer, where the transferor is the beneficiary of the trust;
18. A deed to a property transferred to a beneficiary of a revocable trust as the result of the death of the grantor of the revocable trust;
19. A deed to a property transferred by the trustee of a revocable trust if the transfer would otherwise be exempt under this section if made by the grantor of the revocable trust;
20. A deed to property transferred to a resident management corporation in accordance with Sect. 47-3506.1; and
21. A security interest instrument in Class 1 Property, as that class of property is established pursuant to Sect. 47-813(c-4), that contains no more than 5 dwelling units;
22. A deed to property transferred pursuant to Sect. 29-1013. (LLC to Partnership);
23. A deed for the improvements known as the District of Columbia Correctional Treatment Facility, located on a portion of Lot 800 of Square 1112E, with a street address of 1901 E Street, S.E.;
24. Deeds conveying, vesting, granting, or assigning title to, an interest in, a security interest in, or economic interest in the real property;
25. Deeds executed pursuant to a decree of divorce or of separate maintenance or pursuant to a written instrument incident to such divorce or separation;
26. Deeds to an entity described in paragraph (3) of this section of a lease or ground rent for a term, including renewals, that is at least 30 years; provided, that if the entity were the owner of the real property in which the possessory interest is conveyed, the real property would have been entitled to exemption from real property taxation under D.C. Official Code, section 47-1002; provided further, that, unless waived by regulation, a copy of a filed real property tax exemption application accompanies the deed at the time of its offer for recordation.